

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1363-03
Bill No.: Perfected SS for SB 226
Subject: Ambulances and Ambulance Districts; Elections; Taxation and Revenue -
Property; Taxation and Revenue - Sales and Use
Type: Original
Date: March 29, 2011

Bill Summary: This proposal modifies provisions relating to ambulance districts.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 6 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Local Government	\$0 to (Unknown)	\$0 to (Unknown)	\$0 to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Section 190.040

Officials from the **Department of Revenue (DOR)** state the response to a proposal similar to or identical to this one in a previous session indicated DOR planned to absorb the administrative costs to implement the proposal. Due to budget constraints, reduction of staff and the limitations within DOR tax systems, changes cannot be made without significant impact to DOR resources and budget. Therefore, the IT portion of the fiscal impact is estimated with a level of effort valued at \$4,452 (168 FTE hours X \$26.50 per hour).

Oversight assumes OA-ITSD (DOR) is provided with core funding to handle a certain amount of activity each year. Oversight assumes OA-ITSD (DOR) could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, OA-ITSD (DOR) could request funding through the appropriation process.

Oversight assumes this proposal is discretionary and would have no local fiscal impact without action by the governing body.

Section 190.056

In response to a prior version of this bill (1363-01), officials from the **Office of Secretary of State** assumed that there is no fiscal impact from this proposal.

In response to a prior version of this bill (1363-01), officials from the **Platte County Board of Elections** stated the costs related to a recall election would be borne by the Ambulance District in question and not directly by the Board of Elections/County Clerk conducting the election or verifying the petitions.

In response to a prior version of this bill (1363-01), officials from the **St. Charles County Ambulance District** stated the District would incur election expenses of \$35,000 per year if a petition is filed.

No other board of election commission, local election authorities or ambulance district responded to **Oversight's** request for fiscal impact.

ASSUMPTION (continued)

Oversight assumes this proposal could have fiscal impact to ambulance districts if one would have a board member recalled and an election were held to replace the member recalled. The amount of costs would be unknown and would depend upon the size of the district, how many other political subdivisions are holding an election at the same time and other variables.

Oversight will show fiscal impact to ambulance districts as \$0 to unknown costs for an election.

<u>FISCAL IMPACT - State Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
AMBULANCE DISTRICT FUNDS			
<u>Cost - cost of recall election</u>	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>
ESTIMATED NET EFFECT ON AMBULANCE DISTRICT FUNDS	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>	<u>\$0 to</u> <u>(Unknown)</u>

FISCAL IMPACT - Small Business

Sections 190.035 & 190.040

Small business located in a new ambulance district that elects to impose a sales tax will be required to collect and remit the additional sales tax.

FISCAL DESCRIPTION

Section 190.056

Under this act, each member of an ambulance district board of directors shall be subject to recall from office by the registered voters of the election district from which he or she was elected. Proceedings for the recall are commenced by the filing of a notice of intention to circulate a recall petition.

The notice must be served personally, or by certified mail, on the board member and filed with the election authority. A separate notice is needed for each member sought to be recalled and must contain information explaining the reason for the recall. It must list at least one but not more than five proponents of the recall.

Within seven days, the board member may file a statement answering the statement of the proponents. The answer must be served on at least one proponent. The statement and answer are for the voters' informational purposes only.

A member cannot be recalled if he or she: 1) has not held office during the current term for more than 180 days; 2) has 180 days or less remaining on his or her current term; or 3) has had a recall election determined in his or her favor within the current term.

The person circulating the petition must sign an affidavit verifying certain information. A recall petition must be filed with the election authority not more than 180 days after the filing of the notice of intention. The number of signatures needed shall equal at least 25% of the number of voters who voted in the most recent gubernatorial election in the election district.

The election authority has twenty days from the date of filing the petition to determine if enough voters signed the petition. It must file a certificate showing whether there are enough signatures. If the election authority certifies the petition does not have enough signatures, it may be supplemented within ten days of the date of certificate. The election authority must then certify the supplemented petition. If it is insufficient, no further action shall be taken.

If the petition is sufficient, the election authority shall submit its certificate to the board of directors and order an election within a certain amount of time. Nominations for board membership openings shall be made by filing a statement of candidacy with the election authority.

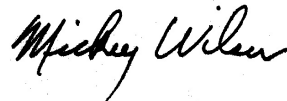
FISCAL DESCRIPTION (continued)

Any time prior to forty-two days before the election, the member sought to be recalled may offer his or her resignation and the recall question shall be removed from the ballot and the office declared vacant.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
Office of Secretary of State
Platte County Board of Elections
St. Charles County Ambulance District

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA
Director
March 29, 2011